DOCUMENT RESUME

ED 214 415 HE 014 722

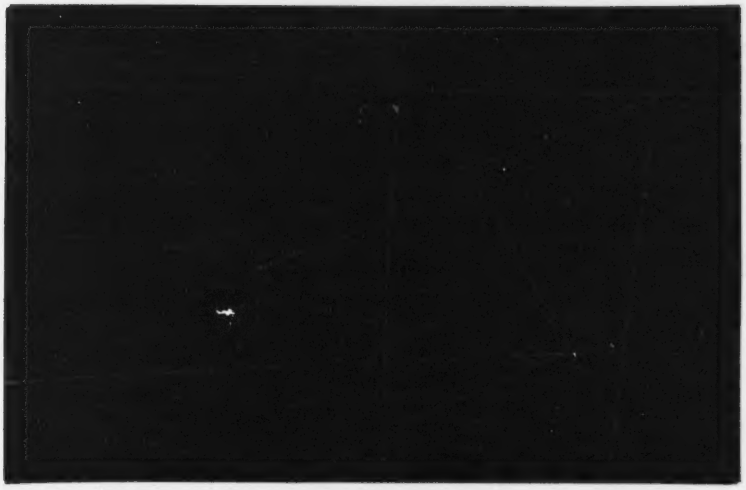
TITLE	Revenue and Expenses of Ontario Universities, 1980-81. Volume III--Operating Fund Net Change in Appropriated Reserves and Unappropriated Funds.
INSTITUTION	Council of Ontario Universities, Toronto. Research Div.
REPORT NO	ISBN-0-88799-146-7
PUB DATE	Nov 81
NOTE	59p.; For related documents, see HE 014 720-723.
AVAILABLE FROM	Council of Ontario Universities, 130 St. George St., Suite 8039, Toronto, Ontario M5S 2T4, Canada.
EDRS PRICE	MF01/PC03 Plus Postage.
DESCRIPTORS	Budgeting; Campus Planning; *Capital Outlay (for Fixed Assets); *College Buildings; *Educational Facilities Improvement; Educational Finance; Fiscal Capacity; Foreign Countries; Higher Education; Income; Inflation (Economics); *Operating Expenses; *Resource Allocation; School Maintenance
IDENTIFIERS	*Ontario; *Reserves (Financial)

ABSTRACT

The 1980-81 data for 43 provincially assisted universities and affiliated institutions in Ontario regarding appropriated reserves and unappropriated funds arising from university operating accounts are presented. Opening and closing fund balances are shown for the beginning and end of the 1980-81 fiscal year, and operating fund activity during the year is also displayed. Statistical tables group appropriations into five categories: provisions for repairs, renovations, and replacement of physical assets in future years; purchase order commitments for materials and services ordered but not received in the current year; appropriations that are carried forward for spending for specific budgetary purposes in the subsequent year; funds that have been established for purposes of self-insurance to protect against uninsured losses; and various types of appropriations that are unique to one or a few institutions. It is suggested that the ability to set aside funds to meet future needs has been an important element in the financial planning of Ontario universities. During the 1980-81 fiscal year, the amounts included in operating funds' appropriated reserves increased by about three percent from $48.2 million to $49.6 million. Since this increase was far less than the annual rate of inflation, the actual purchasing power of the dollars involved declined significantly from the previous year. The amount of funds that were unappropriated actually declined over the course of 1980-81. This further reflects the financial constraints under which universities operate. (SW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED214415



"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Council of Ontario Univ.

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

This document has been reproduced as received from the person or organization originating it.

Minor changes have been made to improve reproduction quality.

- Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

NE 014722

COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

ISBN 0-88799-146-7
ISSN 0706-2214

REVENUE AND EXPENSES OF ONTARIO UNIVERSITIES 1980-81

VOLUME III - OPERATING FUND NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS

Prepared by the
COU Research Division

Requests for further information
should be directed to
James A. McAllister
Research Associate (Finance)

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November, 1981

81-9

3

TABLE OF CONTENTS

		Page
1.	OPERATING FUND NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS	ii
2.	GENERAL CAVEAT	v
3.	SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES	1
4.	SUMMARY INFORMATION FOR UNIVERSITIES ONLY	3
5.	FINANCIAL INFORMATION FOR EACH UNIVERSITY	5
6.	SUMMARY INFORMATION FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS	27
7.	FINANCIAL INFORMATION FOR EACH INSTITUTION	29

OPERATING FUND

NET CHANGE IN APPROPRIATED RESERVES

AND UNAPPROPRIATED FUNDS

The attached tables display the appropriated reserves and unappropriated funds arising from university operating accounts during the fiscal year 1980-81. Each of the 43 provincially assisted universities and affiliated institutions in Ontario is included, although many of those institutions have no appropriations of operating funds. Opening and closing fund balances are shown for the beginning and end of the 1980-81 fiscal year and operating fund activity during the year is also displayed.

Please note that although most universities and colleges have included information for the operating fund alone, a few institutions have also included information pertaining to ancillary enterprises and other funds. They are unable to separate these additional amounts from those considered operating funds, but in any event the amounts involved do not total to more than one or two per cent of the total appropriations reported.

Appropriations are established, with the approval of the institutions' governing bodies, for many purposes. The attached tables group these appropriations into five categories, four of which are commonly used by many institutions. A brief description of each category is as follows:

1. In the first category are provisions for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments constitute the second category. These are funds set aside to pay for materials and services ordered but not received in the current year.

3. The third category represents appropriations which are carried forward for spending for specific budgetary purposes in the subsequent year. Some of these arise from commitments to various budget centres to allow the complete or partial carry-forward of budgeted funds where prudent management has been successful in achieving savings, with the expectation that such savings will be available in the following year. Others result from specific appropriations when it is determined that it would be in the best interests of the University to defer a particular expenditure to the following year. Use of such funds is generally restricted to non-recurring items such as the purchase of equipment.

4. In the fourth category are funds which have been set up for purposes of self-insurance to protect against uninsured losses, for example, to cover the deductible amounts under fire and theft insurance policies.

5. Finally, an "Other" category is employed to group together various types of appropriations which are unique to one or a few institutions. The particular components of this category are noted for each institution. Examples include provisions for pension liabilities, library or instructional development.

As can be seen, appropriations are means by which funds may be committed or reserved in accordance with institutional policy and for specific future purposes.

The ability to set aside funds to meet future needs has always been an important element in the financial planning of Ontario universities. It becomes all the more important when future levels of enrolment and government funding, both for operating and capital purposes, are uncertain. Universities must look beyond the current year in order to effectively manage their financial affairs. Although self-governing institutions, universities lack major sources of revenue beyond those provided or permitted by the provincial government. Unlike school boards, for example, they do not have the ability to vary tax levies to meet financial requirements. It is essential that the public understand the contraints within which universities operate and not view the reserves of universities as evidence of financial well-being. In a period of financial constraint such as that currently being experienced by the universities, prudent management dictates the development of practices that husband resources and provide incentives to economize. The accumulation of modest reserves represents a considerable achievement of good management.

During the 1980-81 fiscal year, the amounts included in operating funds' appropriated reserves increased by approximately 3% from $48.2 million to $49.6 million. Since this increase was far less than the annual rate of inflation, the actual purchasing power of the dollars involved declined significantly from the previous year. The amount of funds which were unappropriated actually declined over the course of 1980-81. From $7.1 million at the beginning of the fiscal year, total unappropriated operating funds declined to $4.6 million at the end of the fiscal year. This further reflects the financial constraints under which universities find themselves.

Before reviewing any of the attached information, readers are asked to keep in mind a few salient facts concerning provincially assisted universities and colleges in Ontario. The institutions reported in these tables had total revenues and expenses which exceeded $1.5 billion and served a total student population of more than 240,000. Operating fund revenues and expenses alone totalled more than $1 billion. Together these universities and colleges would exceed all but the largest private corporations in revnue and expenses. Together they would exceed most municipal and several of the provincial governments in this country in terms of total financial responsibility.

The relative significance of the $49.6 million of appropriated reserves built up over several years, as well as the $4.6 million of unappropriated funds on hand at the end of the past fiscal year, must be judged in relation to the size, scope and complexity of the Ontario university system. Appropriated reserves equal about 4.6% of the total operating revenue of a single year. Unappropriated funds equal another 0.4% of operating revenues. Put another way, the total of both appropriated and unappropriated funds would finance the operation of the Ontario university system for less than three weeks.

All of the data presented here can be derived in summary form from publicly available university financial statements. Given the interest in them, they are presented here in a format that undertakes to make them strictly comparable among the institutions.

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

SUMMARY INFORMATION
FOR ALL UNIVERSITIES
AND COLLEGES

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTALS FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	10171	5799	14808	1639	15823	48240
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	2888	6448	15550	127	2138	27151
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	4514	5798	12712	127	1724	24875
OTHER	-211	0	-451	0	-212	-874
BALANCE, END OF YEAR	8334	6449	17195	1639	16025	49642

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	7104
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-1374
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	26941
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	24875
TRANSFERS FROM (TO) OTHER FUNDS	987
BALANCE, END OF YEAR	4651

SUMMARY INFORMATION
FOR UNIVERSITIES ONLY

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTALS FOR UNIVERSITIES

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	7916	5799	14808	1639	14692	44854
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	2788	6448	15550	127	2133	27046
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	4270	5798	12712	127	1710	24617
OTHER	-253	0	-451	0	-235	-939
BALANCE, END OF YEAR	6181	6449	17195	1639	14880	46344

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	3826
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-1280
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	26836
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	24617
TRANSFERS FROM (TO) OTHER FUNDS	-7
BALANCE, END OF YEAR	320

FINANCIAL INFORMATION
FOR EACH UNIVERSITY

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	16	0	0	0	9	25
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	8	0	0	8
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	16	0	0	0	9	25
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	8	0	0	8

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	5
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-462
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	8
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	25
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-440

* Includes Ancillary Enterprises

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	-349
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-831
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-1180

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH*

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	171	387	2298	100	0	2956
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	288	487	2709	5	0	3489
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	136	387	2298	5	0	2826
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	323	487	2709	100	0	3619

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	1608
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-349
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	3489
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	2826
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	596

* Includes "Other" Non-Credit

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	587	113	0	63	738	1501
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	97	78	0	20	348	543
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	456	113	0	8	16	593
OTHER*	0	0	0	0	0	0
BALANCE, END OF YEAR	228	78	0	75	1070	1451

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	223
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-514
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	543
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	593
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-241

*Includes future year's operating deficit ($1,047) and the President's Academic Development Fund ($23).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	89	167	12	0	268
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	115	133	24	0	272
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	89	167	12	0	268
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	115	133	24	0	272

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	-1096
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-258
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	271
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	268
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-1357

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA*

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNINC OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						-340
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						82
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						-258

* Includes Ancillary Enterprises

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	148	0	0	0	154	302
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	2	0	0	0	0	2
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	150	0	0	0	154	304
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					410
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					6
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					2
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					0
TRANSFERS FROM (TO) OTHER FUNDS	----------					2
BALANCE, END OF YEAR	----------					416

* Includes Sabbatical Leaves ($70), New Program Development ($43), Library Reserve for Book Purchases ($25), Scholarships ($12), and Student Athletics ($3)

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						-64
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-14
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						-78

* Includes Ancillary Enterprises and Sponsored Research

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER *	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	357	0	734	896	1972	3959
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	1063	0	0	1063
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	18	0	734	9	93	854
OTHER	-253	0	0	0	-9	-262
BALANCE, END OF YEAR	86	0	1063	887	1870	3906
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					1145
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-347
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					1063
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					854
TRANSFERS FROM (TO) OTHER FUNDS	----------					115
BALANCE, END OF YEAR	----------					704

* Includes Assistance to Graduate Students ($1,067), Future Pension Liabilities ($633), Reserve Fund for Metrication ($125), Noise Abatement ($45).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART*

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER**	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	451	0	0	0	76	527
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	90	0	0	86	176
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	451	0	0	0	76	527
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	90	0	0	86	176
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					439
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-245
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					176
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					527
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					545

* Includes Ancillary Enterprises.
** Pensions.

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE*

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER**	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	751	751
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	751	751

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	21
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	120
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	141

* Includes Ancillary Enterprises.
** Includes Revenue Stabilization ($569) and Future Pension Liabilities ($182).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	3324	1177	0	0	1421	5922
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	197	1109	0	0	629	1935
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	1356	1177	0	0	773	3306
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	2165	1109	0	0	1277	4551

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	511
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-1380
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	1935
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	3306
TRANSFERS FROM (TO) OTHER FUNDS	-87
BALANCE, END OF YEAR	415

* Includes Library Development ($618), Sports and Other Services ($313), Equipment ($212), Pedagogical Research ($50), Miscellaneous ($84).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	300	1281	2904	325	300	5110
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	218	617	3841	12	0	4688
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	197	1281	2904	0	0	4382
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	321	617	3841	337	300	5416
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					-436
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					358
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					4688
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					4382
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					-384

* Academic Computer Replacement

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	59	0	319	0	0	378
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	59	0	319	0	0	378
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						-1737
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						387
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						378
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						-1728

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	635	2592	6049	0	0	9276
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	620	3738	6922	0	0	11280
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	710	2592	5577	0	0	8879
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	545	3738	7394	0	0	11677
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					-685
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					4339
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					11280
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					8879
TRANSFERS FROM (TO) OTHER FUNDS	----------					-189
BALANCE, END OF YEAR	----------					1064

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER **	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	41	0	0	0	77	118
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	14	0	0	0	23	37
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	21	0	0	0	55	76
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	34	0	0	0	45	79
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					-468
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-771
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					37
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					76
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					-1200

* Includes Ancillary Enterprises and Other (Non-Credit) Funds.
** Ancillaries (Residence - major repairs and replacements).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER *	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	598	160	767	0	1595	3120
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	312	214	498	0	132	1156
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	211	159	767	0	95	1232
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	699	215	498	0	1632	3044
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					1595
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					629
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					1156
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					1232
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					2300

* Includes Replacement of teaching equipment ($1,500) and Academic development fund ($132).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER *	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	1288	0	1624	163	968	4043
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	981	0	0	46	96	1123
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	698	0	0	58	0	756
OTHER	0	0	-451	0	-200	-651
BALANCE, END OF YEAR	1571	0	1173	151	864	3759
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					1786
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-132
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					914
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					756
TRANSFERS FROM (TO) OTHER FUNDS	----------					451
BALANCE, END OF YEAR	----------					1947

* Five year Capital plan for relocation of facilities.

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER **	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	4068	4068
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	751	751
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	-26	-26
BALANCE, END OF YEAR	0	0	0	0	4793	4793
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						263
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						1056
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						751
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						-299
BALANCE, END OF YEAR						269

* Includes Ancillary Enterprises.
** Includes Program Development ($4,696) in Operating funds. Ancillaries include Capital replacements and Contingencies ($56); WLU Press ($23); Food Service Equipment ($15); Residence Improvement ($3).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER **	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	265	80	2168	2513
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	57	20	68	145
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	265	35	198	498
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	57	65	2038	2160
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					1033
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-722
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					145
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					498
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					664

* Includes Ancillary Enterprises
** Includes Stabilization Fund ($1,801), Provision for bad debts ($209), Parking fund ($28).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	395	395
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	395	395
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	-38
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-2232
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	395
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-1875

SUMMARY INFORMATION
FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTALS FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	2255	0	0	0	1131	3386
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	100	0	0	0	5	105
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	244	0	0	0	14	258
OTHER	42	0	0	0	23	65
BALANCE, END OF YEAR	2153	0	0	0	1145	3298

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	3278
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-94
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	105
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	258
TRANSFERS FROM (TO) OTHER FUNDS	994
BALANCE, END OF YEAR	4331

FINANCIAL INFORMATION
FOR EACH INSTITUTION

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN) *

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						978
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						19
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						997

* Includes Ancillary Enterprises

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					-62
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					0
TRANSFERS FROM (TO) OTHER FUNDS	----------					62
BALANCE, END OF YEAR	----------					0

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS		
BALANCE, BEGINNING OF YEAR	----------	0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------	0
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------	0
TRANSFERS FROM (TO) OTHER FUNDS	----------	0
BALANCE, END OF YEAR	----------	0

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1980

(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER DIVINITY (MCMASTER)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						2197
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-11
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						2186

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (OTTAWA)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-24
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						24
BALANCE, END OF YEAR						0

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL UNIVERSITY (OTTAWA)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-76
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						76
BALANCE, END OF YEAR						0

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	317	317
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	4	4
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	313	313
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-19
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						4
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						-15

* Includes Reserves for Contingencies ($257), Library ($55) and Sabbatical leave ($1).

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1980

(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						240
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						81
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						-69
BALANCE, END OF YEAR						252

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)*

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	246	0	0	0	0	246
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	6	0	0	0	0	6
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	240	0	0	0	0	240
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-6
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						6
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						0

* Includes Other (Non-Credit) and Ancillary Enterprises.

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	79
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-267
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	298
BALANCE, END OF YEAR	110

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	396	0	0	0	38	434
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	100	0	0	0	5	105
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	176	0	0	0	10	186
OTHER	32	0	0	0	4	36
BALANCE, END OF YEAR	352	0	0	0	37	389
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					148
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					105
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					186
TRANSFERS FROM (TO) OTHER FUNDS	----------					-101
BALANCE, END OF YEAR	----------					128

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	-2819
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-232
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	733
BALANCE, END OF YEAR	-2318

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	1393
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-142
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	1251

OPERATING FUND

NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	96
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	39
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	135

OPERATING FUND

NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	250
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	35
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	285

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	1034	0	0	0	250	1284
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	35	0	0	0	0	35
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	999	0	0	0	250	1249
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					410
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					35
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					445

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S COLLEGE (WATERLOO)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	579	0	0	0	447	1026
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	27	0	0	0	0	27
OTHER	10	0	0	0	19	29
BALANCE, END OF YEAR	562	0	0	0	466	1028
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						4
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-29
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						27
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						2

* Contributed Surplus.

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	-67
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	0
BALANCE, END OF YEAR	-67

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						62
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-153
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						0
BALANCE, END OF YEAR						-91

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE (WESTERN)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0

UNAPPROPRIATED FUNDS	
BALANCE, BEGINNING OF YEAR	798
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	266
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0
TRANSFERS FROM (TO) OTHER FUNDS	-33
BALANCE, END OF YEAR	1031

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: WAT LUTHERAN SEMINARY (WILFRID LAURIER)

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER*	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	79	79
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	79	79
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR	----------					0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS	----------					0
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR	----------					0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	----------					0
TRANSFERS FROM (TO) OTHER FUNDS	----------					0
BALANCE, END OF YEAR	----------					0

* Appropriation for Contingencies

OPERATING FUND
NET CHANGE IN APPROPRIATED RESERVES AND UNAPPROPRIATED FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

DESCRIPTION	REPAIRS, RENOVATIONS & REPLACEMENTS	PURCHASE ORDER COMMITMENTS	BUDGET APPROPRIATIONS	SELF-INSURANCE FUND	OTHER	TOTAL
APPROPRIATED RESERVES						
BALANCE, BEGINNING OF YEAR	0	0	0	0	0	0
ADD APPROPRIATIONS (REVERSALS) FOR CURRENT YEAR	0	0	0	0	0	0
DEDUCT EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
BALANCE, END OF YEAR	0	0	0	0	0	0
UNAPPROPRIATED FUNDS						
BALANCE, BEGINNING OF YEAR						0
EXCESS OF REVENUE (EXPENSE) BEFORE APPROPRIATIONS						-4
DEDUCT APPROPRIATIONS (REVERSALS) FOR THE CURRENT YEAR						0
ADD EXPENDITURES APPLICABLE TO PRIOR YEARS APPROPRIATIONS						0
TRANSFERS FROM (TO) OTHER FUNDS						4
BALANCE, END OF YEAR						0